

Exhibit B

The Honorable J. Paul Oetken

United States District Court

Southern District of New York

40 Foley Square, Room 2101

New York, NY 10007

RE: David Middendorf Sentencing

18 CR.36 (JPO)

Dear Judge Oetken:

My name is Frank Blake. I was the Chairman and CEO of The Home Depot for eight years (2007-14); I currently serve on three public company boards (Delta Airlines, where I am the non-executive Chair of the Board, Procter & Gamble, and Macy's); and also serve on several non-profit Boards.

KPMG was the independent auditor for The Home Depot during my tenure (and still is). David Middendorf was the KPMG engagement partner during several of those years (2010-2014). I got to know Dave well through that period of time as a business colleague. I saw him handle difficult issues, complex financial questions, and broader matters of judgment. In all instances, I was impressed not only by his intelligence and professional competence but also by his integrity and emphasis on 'doing the right thing'.

As an example, every quarter, Dave and I would have a one-on-one in which he would raise any accounting-related issues that he felt warranted my attention, and I would discuss with him any issues on my mind. Each of those meetings ended with Dave assessing "the tone at the top". Were we at Home Depot, and his team at KPMG, setting the right tone through the entire organization? Were we acting with integrity and setting the right example? In my experience – and I had other Audit partners while at The Home Depot and I now serve on the Audit Committees of two other public Boards (Delta and P&G) – Dave's focus on integrity was uniquely consistent and powerful. His behavior always was consistent with those values. His emphasis on 'tone at the top' was

extremely helpful to me. He acted as more than an 'audit partner'; he acted as a thought partner and as someone I could rely on for seasoned and candid judgment.

Dave was uniformly well-regarded by the team at The Home Depot (and I know this because I would seek feedback on our auditor's performance and Dave was given outstanding marks by all). Dave was well respected because he was professionally knowledgeable; had a keen eye for distinguishing the important from the unimportant; and was fair in his treatment of substantive issues, his team and the people around him.

I am aware that Dave was convicted of conspiring to commit wire fraud with respect to PCAOB inspections of KPMG audits.

What I strongly believe is that you should be as lenient as possible in imposing any sentence. I urge you to spare him any sentence of imprisonment. I was able to see Dave's character on a day-in-and-day-out basis. I *never* doubted his integrity; I *never* questioned his decency and his commitment to doing the right thing. He is a man of great character. I cannot imagine that a prison sentence would serve the overall purposes of justice.

Thank you for allowing me the opportunity to express my admiration for Dave and my hope that you will treat him leniently.

Respectfully yours,

Frank Blake